



# OFFICE OF THE ASSESSOR COUNTY OF LOS ANGELES

320 KENNETH HAHN HALL OF ADMINISTRATION  
LOS ANGELES, CALIFORNIA 90012-2770  
213.974.3101 / FAX 213.617.1493  
<http://assessor.co.la.ca.us>

**RICK AUERBACH**  
ASSESSOR

March 1, 2005

The Honorable Board of Supervisors  
County of Los Angeles  
383 Kenneth Hahn Hall of Administration  
500 West Temple Street  
Los Angeles, California 90012

Dear Supervisors:

**AMENDMENT OF THE ORDINANCE AUTHORIZING  
THE REASSESSMENT OF DAMAGED OR DESTROYED PROPERTY  
(ALL DISTRICTS)  
(3 VOTES)**

**IT IS RECOMMENDED THAT YOUR BOARD:**

1. Enact the enclosed amended ordinance updating the procedures applicable to misfortune and calamity reassessments.

**PURPOSE/JUSTIFICATION OF RECOMMENDED ACTION**

By statute, the Board of Supervisors may enact an ordinance authorizing the Assessor to review assessments of property suffering damage as a result of misfortune or calamity. The current ordinance authorizing such review is out of date and the proposed amendment would allow the Assessor general authority to adjust assessment rolls to reflect the impact of misfortune or calamity.

**Implementation of Strategic Plan Goals**

This action is consistent with the County Strategic Plan Goal of Service Excellence, as the amended ordinance would authorize the Assessor to take a proactive approach in the reassessment of property damaged or destroyed as the result of misfortune or calamity.

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**FISCAL IMPACT/FINANCING**

Enactment of the amended ordinance will not have a significant fiscal impact. Current procedures are for the Assessor to provide applications to affected property owners, and to reassess upon receipt of a completed sworn application. The amended ordinance will streamline procedures by allowing the Assessor to make an appropriate reassessment without the need for an application, where the facts supporting a reassessment are publicly known.

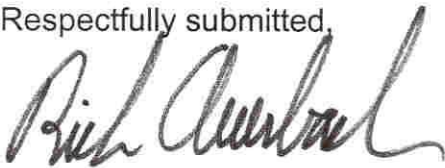
**FACTS AND PROVISIONS/LEGAL REQUIREMENTS**

Revenue and Taxation Code section 170 authorizes, upon the approval of the Board of Supervisors, the granting to the Assessor of general authority to adjust the assessment of property suffering damage from misfortune and calamity.

**IMPACT ON CURRENT SERVICES (OR PROJECTS)**

No adverse impact.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Rick Auerbach", written in a cursive style.

RICK AUERBACH

Attachment (1)

c: Chief Administrative Officer  
County Counsel  
Executive Officer, Board of Supervisors